Head of Household 540 A California Residenti Income Tax Return 1996 California Resident CATALOGICA STATE TOWN THE REAL PROPERTY OF THE Married filing separate return. Head of household (with qualifying person). 2 Married filing joint return 1 D Single Qualitying widow(er) with dependent child Step 2 Filing Status Check only one. It sail that I know he to have not not been one Training individual spools include tenth space. Toler for Cale Princets, two it, from Tolers, two it, from Tolers, two it, from Tolers, two it, from Tolers, two its first two tolers in the two training in the training in t (ive FS, or form 1466, less M. E this sensor is now York 206, ESPP, you must like from 161 for former industries. Cathr the amount from 542, F. Port. 1 (ive.). 10 food offering a term in the control of the control o 12. 8 Talleck Substitute good learning land give. "Substitute for fi . 14 The plant of \$1.1 is Collection & Addressed & State Office of the plant of the plan STEP 4 Commission commiss, or their 14 to least Team, \$50,000 trimple on broad of becomes the April 14 to least Team, \$50,000 trimple on broad of becomes the April 14 to least trimple of the applications of the April 14 to least trimple of the April 14 to least triple on the LL (Manufact, one processes). The last th Step 5 No. 25, and 1200-M. We spen to wheat Green to the left \$1.70°, and 1700°C. We work to stand against now \$10°C. See Tells of the standard st annual paid with delicated special special, Lone Fig. Wil-31. Onli Am on American process of production (nº 1998 epis being montal data man elements declared records, Carlo Liv. 2014 epis being montal data man elements declared a record of the Carlo Carlo Carlo Liv. 2014. Step 6 York. Team incompanions. No. On its team 20. 25 Audit from 36, time 26 and 56. Tourn man year manin personalists and synological states of the second sec THE STATE SEA STATE SEASON SEA No Stakegal Nov. 26 Years have \$5. Class in the concept of company are produced into present NO STAKEGAL TO SENSE SERVICE TO SENSOR HAVE TO SERVICE AND ADMINISTRATION OF THE SERVICE AND ADMINISTRATION OF THE CONCEPT OF THE SERVICE AND ADMINISTRATION OF THE SERVICE AND ADMINISTRATION OF THE CONCEPT OF THE SERVICE AND ADMINISTRATION OF THE SERV 39 Total combinations, turner amount took today 5, from 5, pair 52 36 Subtract, from 34 from time 55. Easier the regist home and 46 to Subtract, pay, 56 to supp. 57 THE STATE IS AND THE TAX THE STATE OF THE ST THE R PER SECURE TWO WELL, IN SECURE A SECURE COME IN THE CONTRACTOR OF A SECURITY COURSE IN THE PARTY OF A SECURITY COURSE AND A SECURITY COU Step 7 The Private has backed, see successorate Are You

Eligible?

California Franchise Tax Board

Are You Eligible?

We designed this brochure to help you determine if you qualify for the Head of Household filing status. The law allowing this status has very specific rules that must be met.

Although you may be the "head of your household," you may not qualify for the Head of Household filing status.

You may be able to file as Head of Household if you were unmarried or considered unmarried on the last day of the year. In addition, you must have paid more than half the cost of keeping up a home that was the main home for you and a qualifying person for more than one-half of the year.

California law and federal law generally use the same rules for Head of Household. If you claim this status on your federal income tax return, you must also claim it on your California income tax return.

Please read all the information in this pamphlet and then review the checklist for unmarried and married taxpayers.

How To Qualify

Unmarried

You may qualify for the Head of Household filing status if you were single, divorced or legally separated by the last day of the year and you had a child or dependent relative who lived with you for more than one-half of the year; or a dependent foster child who lived with you for the entire year. You may be eligible to file as Head of Household even if your dependent parent does not live with you.

Considered Unmarried

You may qualify for the Head of Household filing status if you are still legally married and lived apart from your spouse for the entire last six months of the year and had a dependent child, stepchild, or adopted child who lived with you for more than one-half of the year.



Please refer to Franchise Tax Board Publication 1540 for more details on qualifying for the Head of Household filing status.

Dependents

The following five tests must be met for you to claim another person as your dependent:

1. Member of Household or Relationship

Test. A person must live with you for the entire year as a member of your household or be related to you.

- **2. Citizenship Test.** The dependent must be a U.S. citizen or resident, or a resident of Canada or Mexico.
- **3. Joint Return Test.** Generally, you are not allowed an exemption for your dependent if he or she files a joint return.
- **4. Gross Income Test.** Generally, you may not take an exemption for a dependent if that person had a gross income which equaled or was in excess of the federal allowable exemption amount (\$2,650 for the 1997 tax year).
- **5. Support Test.** You must provide more than half of the dependent's total support during the year.

Fact:

Each year over one million people claim Head of Household filing status and nearly 60,000 do not qualify.

Checklist For Unmarried Taxpayers

Did you have a child or dependent relative

If you answered yes to **BOTH** of the questions,

you MAY qualify for the Head of Household

filing status. Please see FTB Pub. 1540 for

detailed information.

More Information

FTB Publication 1540 contains detailed information on the Head of Household filing status including the following subjects:

- Absence from home
- · Death and birth of dependent
- Married but separated from spouse
- Students
- Noncustodial payments

To order FTB Pub. 1540 by phone please:

- Call 1-800-338-0505
- Select option 2 for personal income tax forms requests.
- Enter code 934 when you are instructed to do so.

or

Visit our **INTERNET** site for detailed information:



http://www.ftb.ca.gov/forms/misc/1540.pdf